

36. After the expiration of six calendar months from the date of the ratification of each of such sales, the treasurer then in office shall, by a good and sufficient deed to be executed and acknowledged according to law, convey to the purchaser or purchasers of the parcels of land sold to them respectively, provided the same has not been redeemed as aforesaid, and the deed of the successor in office of the treasurer who made such sale shall be as good and valid in law as though it had been executed and delivered by the said last named treasurer.

37. The town of Aberdeen is hereby authorized and empowered, if the town Commissioners deem it advisable, to purchase any property offered for sale for the payment of taxes; provided, they shall not bid a greater sum than the approximate amount of the taxes in arrears upon said property, with interest, costs and expenses of sale, and to sell and convey or lease the same as in the judgment and discretion of said Commissioners shall be best for the interest of the town.

38. Any sale of lands by said treasurer when the owners are described as heirs of a named person shall pass the title as fully as if such heirs were each named in the proceedings by his or their proper names, and if the purchaser of any real estate sold by the said treasurer for the payment of taxes shall die without having secured a deed therefor, the treasurer may convey the real estate aforesaid to the heirs' devisees or assigns of the purchaser.

39. The treasurer shall be entitled to receive a commission of five per centum on the amount of all sales by him in pursuance with the provisions of this Act, to be computed and charged as part of the expense of said sale, and also an allowance, to be taxed proportionately amongst the delinquents, for all costs and expenses incurred by him in preparing and publishing the notices required hereunder; but if before a sale, but after advertisement as aforesaid, the taxes, interest and expenses chargeable to any property are paid, then the said treasurer shall be entitled to collect only a commission of two per cent. on the amount of such taxes, interest and expenses as part of the expense of collecting the same.

40. The real estate of a delinquent taxpayer may be sold for the payment of town taxes, whether there be personal property or not.

41. The said treasurer shall, at the expiration of his term of office, make a full settlement with the said Town Commissioners of all taxes then remaining in his hands for collection,